

OSTER
Researching Services

April 28, 2006

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MEMORANDUM NO. 26315-A FILED

APR 28 '06

10-35 AM

SURFACE TRANSPORTATION BOARD

Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423

Dear Sir:

Enclosed for recording with the Surface Transportation Board is a Memorandum of Assignment Agreement dated 4/21/06 including the following parties and railroad equipment:

Assignee: Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue
Investors Building, #700
Minneapolis, MN 55479

Assignor: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

Equipment: 19,400 cf J301 Gondolas
SMIX 4045-4064, excluding 4061

Please record this agreement as a secondary document to STB Recordation #_____.
The filing fee of \$34 is enclosed. Thank you.

Summary: Memorandum of Assignment Agreement dated 4/21/06 between Midwest Railcar Corporation as Assignor and Wells Fargo Equipment Finance, Inc. as Assignee including 19, Gondolas, SMIX 4045-4064, excluding 4061, a secondary document.

Sincerely,

Mary Ann Oster

Mary Ann Oster
Research Consultant

Enclosure



Wells Fargo Equipment Finance, Inc.
733 Marquette Avenue
Investor's Building, Suite 700
Minneapolis, MN 55479-2048

Memorandum of AssignmentRECORDATION NO. 26315-A FILED

APR 28 '06

10-35 AM

**MEMORANDUM OF
ASSIGNMENT AGREEMENT****SURFACE TRANSPORTATION BOARD**

This Memorandum of Assignment Agreement ("Memorandum of Assignment") made and entered into as of this 21st day of April, 2006, by and between Midwest Railcar Corporation, an Illinois corporation ("Assignor") and Wells Fargo Equipment Finance, Inc., a Minnesota corporation ("Assignee").

WITNESSETH

1. Assignor has agreed to assign to Assignee that certain Schedule #3 made as of the 26th day of April, 2005 to Master Railcar Lease Agreement made as of the 19th day of August, 2003 between Assignor, as Lessor and Commercial Metals Company, as Lessee for Nineteen (19) 4000 c.f., 100-ton gondolas built by Thrall with GWR of 263,000 lbs.; AAR Car Type Code: J301 bearing the railroad reporting markings set forth on Schedule A attached hereto and made a part hereof.

2. This Memorandum of Assignment Agreement shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of April 21, 2006.

Wells Fargo Equipment Finance, Inc.

By: [Signature]Its: [Signature]

Midwest Railcar Corporation

By: [Signature]Its: President of CEO

STATE OF MINNESOTA
COUNTY OF HENNEPIN

On this 24th day of April, 2006 before me personally appeared, Jacqueline P. Barragan to me personally known, who being by me duly sworn, says that she is the Assistant Vice President of Wells Fargo Equipment Finance, Inc., a Minnesota corporation, that said instrument was signed on behalf of said corporation, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



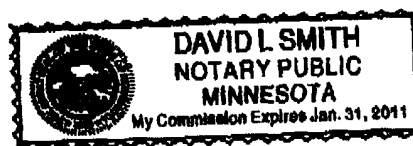
Patti H. DeYoung
Notary Public

My commission expires: 1/31/2010STATE OF MA
COUNTY OF Sherburne

On this 20 day of April, 2006 before me personally appeared, Richard M. Murphy II to me personally known, who being by me duly sworn, says that s/he is the President of Midwest Railcar Corporation, a(n) Illinois corporation, that said instrument was signed on behalf of said corporation, and s/he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

[Seal]

David L. Smith
Notary Public

My commission expires: 1-31-11

Schedule A

Nineteen (19) 4000 c.f. 100-ton gondolas built by Thrall with GWR of 263,000 lbs.; AAR Car Type Code: J301 with the following reporting marks: SMIX 4045 through 4064 excluding 4061